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## 3% TAX Pursuant to SECTION 51 of AB175

The following applies to carriers who provide passenger transportation by taxicab:

Pursuant to Nevada Legislative Senate Bill No. 376

**Sec. 37. Section 52 of Assembly Bill No. 175** of this session is hereby amended to read as follows:

Sec. 52. 1. Except as otherwise provided in subsection 2 and in addition to any other fee or assessment imposed pursuant to this chapter, an excise tax is hereby imposed on the connection, whether by dispatch or other means, made by a certificate holder of a passenger to a taxicab willing to transport the passenger at the rate of 3 percent of the total fare charged for the transportation, which must include, without limitation, all fees, surcharges, technology fees, convenience charges for the use of a credit or debit card and any other amount that is part of the fare. The Department of Taxation shall charge and collect from each certificate holder the excise tax imposed by this subsection.

NOTE 1: The passenger transportation recovery charge must be passed along to all customers.

NOTE 2: The 3% passenger transportation recovery charge must be shown separately from the total fare as defined above.

Issued:	Issued By:	Effective:
August 24, 2015	Name Company Name and Dba (if applicable) Domicile Address Domicile City, State and Zip Code	(leave blank)